

filing, of notices of tax liens based on those assessments that have been recorded with the county registries of deeds, pursuant to G.L. c. 62C, § 50, and (d) to calculate the tax liabilities of taxpayers, including applicable interest and penalties. These records include paper documents, as well as records maintained on the MDOR computer system known as “Masstax.” These records were made in good faith, in the regular course of MDOR’s business, before the above-captioned action was commenced, by persons with personal knowledge of the facts recorded, and it was the usual course of MDOR’s business to make those entries at the time of the event recorded or within a reasonable time thereafter.

3. MDOR’s records contains entries setting forth a record of the following facts for Maurice B. Wyman (“Maurice”) and Michael P. Wyman (“Michael”):

- a. The dates and the amounts of tax assessed by MDOR against Maurice and Michael pursuant to G.L. c. 62C, § 30 as the result of a final determination by the IRS of the federal government (“IRS”) of a change in taxable income;
- b. The dates on which Maurice and Michael filed Massachusetts personal income tax returns, together with the amount of the personal income tax reported thereon as due and assessed pursuant to G.L. c. 62C, § 26;
- c. The amount of statutory penalties and statutory interest that has accrued on the foregoing tax assessments, pursuant to G.L. c. 62C, §§ 32 and 33;
- d. Demands made to Maurice and Michael by MDOR for payment of the assessments;
- e. All voluntary and involuntary payments, collections, refunds, or adjustments applied to the tax liabilities of Maurice and Michael, and
- f. Whether Maurice or Michael has filed for an abatement of a tax assessment as authorized by G.L. c. 62C, § 37.

4. MDOR’s records show that MDOR made and issued two different types of tax assessments against Maurice and Michael for the taxable years 1993 - 1999 and 2002:

- a. Assessments pursuant to G.L. c. 62C, § 30, based on a determination by the IRS that there was an increase from the amount they previously reported as taxable income on their federal tax return (“Federal Change Assessment” or “FC”); and

- b. Assessments pursuant to G.L. c. 62C, § 26, based on the amount shown as the tax due upon Massachusetts income tax returns filed with MDOR (“Tax Return Assessment” or “TR”).

A. Maurice

Federal Change Assessments

5. **Exhibits A, B, and C:** As against Maurice, MDOR’s records show that MDOR issued Federal Change Assessments for each of the tax years 1993 - 1999.

- a. Attached hereto as **Exhibit A** are true copies of MDOR’s Bureau of Desk Audit records that relate to the Federal Change Assessment issued against Maurice for the years 1993, 1994, and 1995 (**Ex. A-1**, seven pages), 1996, 1997, and 1998 (**Ex. A-2**, six pages), and 1999 (**Ex. A-3**, three pages).
 - i. Pursuant to G.L. c. 62C, § 30, if the IRS makes a determination increasing a taxpayer’s federal taxable income, the taxpayer is required to report the determination to MDOR and pay any additional Massachusetts income tax due with interest.
 - ii. Where no report is filed, MDOR is required to issue a Federal Change Assessment against a taxpayer within two (2) years after the date MDOR receives information from the federal government that the IRS has made a determination increasing the taxpayer’s federal taxable income (the “Section 30 Deadline”).
 - iii. The Section 30 Deadline is shown on Ex. A-1, Ex. A-2, and Ex. A-3 in the “Audit Log And On-Line Workbook” for each of the years 1993-1999, on the line marked “sec30.”
- b. **Ex. A-1:** On June 5, 2002, MDOR received information from the federal government showing that the IRS had made a final determination increasing Maurice’s federal taxable income for the years 1993, 1994, and 1995. The Section 30 Deadline for this determination was June 5, 2004.
- c. **Ex. A-2:** On March 21, 2003, MDOR received information from the federal government showing that the IRS had made a final determination increasing Maurice’s federal taxable income for the years 1996, 1997, and 1998. The Section 30 Deadline for this determination was March 21, 2005.
- d. **Ex. A-3:** On June 9, 2004, MDOR received information from the federal government showing that the IRS had made a final determination increasing Maurice’s federal taxable income for the year 1999. The Section 30 Deadline for this determination was June 9, 2006.

- e. MDOR's records show that Maurice did not report these final determinations to MDOR.
- f. For each of the years 1993-1999, MDOR calculated the additional Massachusetts income tax attributable to the increases in federal taxable income for each year. Attached hereto as **Exhibit B** are true copies of the Notices of Intention to Assess ("NIA") the Federal Change Assessment that MDOR sent to Maurice, pursuant to G.L. c. 62C, § 26(b).
- i. **Ex. B-1:** The NIA for the years 1993, 1994, and 1995 were dated April 27, 2003, and stated a response due date of May 27, 2002;
- ii. **Ex. B-2:** The NIA for the years 1996, 1997, and 1998 were dated November 2, 2003, and stated a response due date of December 2, 2003;
- iii. **Ex. B-3:** The NIA for the years 1999 was dated January 3, 2006, and stated a response due date of February 2, 2006.
- g. The following calculation of the proposed Federal Change Assessment for each year is shown on the "Audit Log And On-Line Workbook," showing the increase in the amount of taxable income without the calculation of the tax due, and on page 3 of each NIA, showing the calculation of the tax assessment (all dollar amounts have been rounded to the nearest dollar, and interest was calculated to the response due date noted above):

<u>Tax Year</u>	<u>Reason for Change To Income</u>	<u>Amount of Adjustment</u>	<u>Amount of Proposed Assessment</u>			
			<u>Tax</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
1993	Dividend Income	\$ 58,506				
	Capital Gain	135,212	\$23,246	27,885	100	51,231
1994	Dividend Income	96,535				
	Capital Gain	112,478	25,081	26,897	100	52,079
1995	Capital Gain Distribution	50,304				
	S-Corp Income	1,829	6,145	5,073	100	11,377
1996	LT Capital Gain	483,772				
	Dividend Income	13,363				
	Sch E Income	69,899	29,951	22,261	100	52,312
1997	LT Capital Gain	194,134				
	Other income/life ins.	19,139	10,845	6,335	100	17,280
1998	LT Capital Gain	119,508				
	Dividend Income	141,442	21,753	9,477	100	31,610
1999	Dividend Income	160,059				
	Long-term capital gain	(16,398)	9,195	4,774	100	14,069

- h. MDOR's records show that Maurice did not respond to the NIA's.
- i. MDOR's records show that the proposed Federal Change Assessment amounts shown on the NIA's and set forth in the foregoing table were assessed against Maurice, with additional interest calculated through the date the payment was due,

in the total amount of \$231,568. True copies of the Notices of Assessment (“NOA”) and demand for payment sent to Maurice, pursuant to G.L. c. 62C, § are attached hereto as **Exhibit C**:

- i. **Ex. C-1:** The NOA for the years 1993, 1994, and 1995 were dated June 10, 2003 (prior to the June 5, 2004, Section 30 Deadline), and show the total assessment of \$115,383.
- ii. **Ex. C-2:** The NOA for the years 1996, 1997, and 1998 were dated December 27, 2003 (prior to the March 21, 2005, Section 30 Deadline), and show the total assessment of \$101,967.
- iii. **Ex. C-3:** The NOA for the year 1999 was dated February 27, 2006 (prior to the June 9, 2006, Section 30 Deadline), and shows the total assessment of \$14,218.
- j. MDOR’s records show that Maurice did not file an application for an abatement of the foregoing Federal Change assessments, as authorized by G.L. c. 62C, § 37, that additional written demands for payment were sent to Maurice, that Maurice has not paid these Federal Change Assessments in full, and that as of November 13, 2009, the tax assessed, plus statutory interest and penalty thereon, remained unpaid.

Tax Return Assessments

6. MDOR’s records show that Maurice filed Massachusetts personal income tax returns showing a tax due for tax year 2002 on October 15, 2003. The tax shown as due on the return was assessed pursuant to G.L. c. 62C, § 26. Maurice has not paid this Tax Return Assessment in full. As of November 13, 2009, this tax, plus statutory interest and penalty thereon, remained unpaid.

Total Unpaid Tax Liability as of November 13, 2009

7. MDOR’s records show that, as of November 13, 2009, after credits for payments, there was a total balance due from Maurice of approximately \$386,440, based on the two types of assessment (Federal Change “FC” and Tax Return “TR”):

<u>Tax Year</u>	<u>Assessment Type</u>	<u>Date Tax Assessed</u>	<u>Tax</u>	<u>Interest</u>	<u>Penalty</u>	<u>Credits</u>	<u>Balance Due</u>
1993	FC	06/08/03	23,246	47,047	1,732	(23,914)	\$ 48,112
1994	FC	06/08/03	25,081	58,580	6,370	0	90,032
1995	FC	06/08/03	6,145	9,426	627	(4,385)	11,814

1996	FC	12/23/03	29,951	51,759	7,593	0	89,303
1997	FC	12/23/03	10,845	16,148	2,811	0	29,805
1998	FC	12/23/03	21,753	26,973	5,349	(756)	53,319
1999	FC	02/17/06	9,195	9,634	2,403	0	21,233
2002	TR	10/15/03	46,428	15,033	6,675	(25,315)	<u>42,822</u>
							\$ 386,440

8. Attached hereto as **Exhibit D** is an extract from MDOR's Masstax computer records, showing the liabilities set forth above.
- On **Exhibit D**, the numerical code "720" listed under the column headed "Trans Type" refers to the Federal Change Assessments described in paragraph 5, and the numerical code "101" refers to the Tax Return Assessments described in paragraph 6.
 - Exhibit D** has been redacted by striking out the rows that do not reflect the liabilities set forth above, and by deleting privileged, proprietary, or confidential information.

Tax Liens

9. Attached hereto as **Exhibit E** are certified copies of the Notices of Tax Lien that MDOR recorded at the Barnstable County Registry of Deeds based on the foregoing Federal Change and Tax Return Assessment, pursuant to Mass. G.L. c. 62C, § 50.

<u>Date Recorded</u>	<u>Book</u>	<u>Page</u>	<u>Tax Years Listed on Notices of Lien</u>
10/16/03	17800	296	1993, 1994, 1995
03/29/04	18371	64	2002
04/09/04	18428	350	1996, 1997, 1998
11/19/07	22480	86	1999

10. The amounts shown as due on the Notices of Tax Lien are equal to the unpaid tax plus statutory interest and penalty that had accrued up to the date of the Notice of Tax Lien. Statutory interest on the tax liens continues to accrue until the entire liability is paid in full.

B. Michael

Federal Change Assessments

11. **Exhibits F, G, and H:** As against Michael, MDOR's records show that MDOR issued Federal Change Assessments for each of the tax years 1993 – 1995 and 1997-1999.

- a. Attached hereto as **Exhibit F** are true copies of MDOR's Bureau of Desk Audit records that relate to the Federal Change Assessment issued against Michael for the years 1993, 1994, and 1995 (**Ex. F-1**, seven pages), 1997 and 1998 (**Ex. F-2**, five pages), and 1999 (**Ex. F-3**, three pages).
 - i. As noted above, pursuant to G.L. c. 62C, § 30, if the IRS makes a determination increasing a taxpayer's federal taxable income, the taxpayer is required to report the determination to MDOR and pay any additional Massachusetts income tax due with interest.
 - ii. Pursuant to G.L. c. 62C, § 30, MDOR is required to issue a Federal Change Assessment against a taxpayer not later than two (2) years after the date MDOR receives information that the Internal Revenue has made a determination increasing the taxpayer's federal taxable income (the "Section 30 Deadline)."
 - iii. The Section 30 Deadline is shown on Ex. F-1, Ex. F-2, and Ex. F-3 in the "Audit Log And On-Line Workbook" for each of the years 1993- 1995 and 1997 - 1999 on the line marked "sec30."
- b. **Ex. F-1:** On June 5, 2002, MDOR received information from the federal government showing that the IRS had made a final determination increasing Michael's federal taxable income for the years 1993, 1994, and 1995. The Section 30 Deadline for this determination was June 5, 2004.
- c. **Ex. F-2:** On March 21, 2003, MDOR received information from the federal government showing that the IRS had made a final determination increasing Michael's federal taxable income for the years 1997 and 1998. The Section 30 Deadline for this determination was March 21, 2005.
- d. **Ex. F-3:** On June 9, 2004, MDOR received information from the federal government showing that the IRS had made a final determination increasing Michael's federal taxable income for the year 1999. The Section 30 Deadline for this determination was June 9, 2006.
- e. MDOR's records show that Michael did not report these final determinations to MDOR.
- f. For each of the years 1993-1995 and 1997-1999, MDOR calculated the additional Massachusetts income tax attributable to the increases in federal taxable income for each year. Attached hereto as **Exhibit G** are true copies of the Notices of Intention to Assess ("NIA") the Federal Change Assessment that MDOR sent to Michael.
 - i. **Ex. G-1:** The NIA for the years 1993, 1994, and 1995 were dated July 19, 2003, and stated a response due date of August 18, 2003;
 - ii. **Ex. G-2:** The NIA for the years 1997 and 1998 were dated September 21, 2003, and stated a response due date of October 21, 2003;

iii. **Ex. G-3:** The NIA for year 1999 was dated January 3, 2006, and stated a response due date of February 2, 2006.

g. The following calculation of the proposed Federal Change Assessment for each year is shown on the "Audit Log And On-Line Workbook," showing the increase in the amount of taxable income without the calculation of the tax due, and on page 3 of each NIA, showing the calculation of the tax assessment (all dollar amounts have been rounded to the nearest dollar, and interest was calculated to the response due date noted above):

<u>Tax Year</u>	<u>Reason for Change To Income</u>	<u>Amount of Adjustment</u>	<u>Amount of Proposed Assessment</u>			
			<u>Tax</u>	<u>Interest</u>	<u>Penalty</u>	<u>Total</u>
1993	Dividend Income	\$ 58,506				
	Capital Gain	115,797	\$ 20,916	25,717	0	46,634
1994	Dividend Income	96,536				
	Capital Gain	129,846	27,159	29,794	0	56,954
1995	Other Income	1,160				
	Schedule E Income	1,828				
	Capital Gain	47,065	5,825	4,826	0	10,652
1997	Alimony Deduction	30,000				
	LT Capital Gain	214,643				
	Other income	18,407	13,612	7,827	0	13,612
1998	LT Capital Gain	67,092				
	Dividend Income	141,442	19,656	8,708	100	28,465
1999	Schedule Y Adjustments	58,000				
	Dividend Income	119,481				
	Long-term capital gain	(16,398)	10,232	5,312	100	15,644

h. MDOR's records show that Michael did not respond to the NIA's.

i. MDOR's records show that the proposed Federal Change Assessment amounts shown on the NIA's were assessed against Michael, with additional interest calculated through the date the payment was due. True copies of the Notices of Assessment ("NOA") and demand for payment are attached hereto as **Exhibit H**:

i. **Ex. H-1:** The NOA for the years 1993, 1994, and 1995 were dated September 24, 2003 (prior to the June 5, 2004, Section 30 Deadline), and show the total assessment of \$115,429.77.

ii. **Ex. H-2:** The NOA for the years 1997 and 1998 were dated November 25, 2003 (prior to the March 21, 2005 Section 30 Deadline), and show the total assessment of \$50,451.96 .

iii. **Ex. H-3:** The NOA for the year 1999 was dated February 20, 2006 (prior to the June 9, 2006, Section 30 Deadline), and shows the total assessment of \$15,809.83..

j. MDOR's records show that Michael did not file an application for an abatement of the foregoing Federal Change Assessments, as authorized by G.L c. 62C, § 37, that

written demands for payment were sent to Michael, that Michael did not pay these Federal Change Assessments in full, and that as of November 13, 2009, the tax assessed, plus statutory interest and penalty thereon, remained unpaid.

Tax Return Assessments

12. MDOR's records show that Michael filed a Massachusetts personal income tax return showing a tax due for tax year 2002 on October 15, 2003. The tax shown as due on the return was assessed pursuant to G.L. c. 62C, § 26. Michael did not pay the Tax Return Assessment in full. As of April 24, 2008, these taxes, plus statutory interest and penalty thereon, remained unpaid.

Total Unpaid Tax Liability as of November 13, 2009

13. MDOR's records show that, as of November 13, 2009, after credits for payments, there was a total balance due from Michael of approximately \$289,775, based on the two types of assessment (Federal Change "FC" and Tax Return "TR"):

<u>Tax Year</u>	<u>Assessment Type</u>	<u>Date Tax Assessed</u>	<u>Tax</u>	<u>Interest</u>	<u>Penalty</u>	<u>Credits</u>	<u>Balance Due</u>
1993	FC	09/20/03	20,916	41,190	1,237	(24,516)	38,827
1994	FC	09/20/03	27,160	62,077	6,469	(2,912)	92,782
1995	FC	09/20/03	5,826	11,104	1,456	0	18,387
1997	FC	11/24/03	13,612	20,285	3,508	0	37,406
1998	FC	11/24/03	19,657	25,295	5,014	0	49,966
1999	FC	02/17/06	10,232	10,716	2,663	0	23,612
2002	TR	10/15/03	39,411	10,123	4,517	(25,257)	28,795
							<u>\$289,775</u>

14. Attached hereto as **Exhibit I** is an extract from MDOR's computer records showing the liabilities set forth above.

- a. On **Exhibit I**, the numerical code "720" listed under the column headed "Trans Type" refers to the Federal Change Assessments described in paragraph 11, and the numerical code "101" refers to the Tax Return Assessment described in paragraph 12.
- b. **Exhibit I** has been edited by striking out the rows that do not reflect the liabilities set forth above, and by deleting privileged, proprietary, or confidential information.

Tax Liens

15. Attached hereto as **Exhibit J** are certified copies of the Notices of Tax Lien that MDOR recorded at the Barnstable County Registry of Deeds based on the foregoing Federal change Assessments and Tax Return Assessments, pursuant to Mass. G.L. c. 62C, § 50.

<u>Date Recorded</u>	<u>Book</u>	<u>Page</u>	<u>Tax Years</u>
			<u>Listed on Notices of Lien</u>
02/24/04	18245	96	1993, 1994, 1995
04/09/04	18428	349	1997, 1998, 2002
11/19/07	22480	83	1999

16. The amounts shown as due on the Notices of Tax Lien are equal to the unpaid tax plus statutory interest and penalty that had accrued up to the date of the Notice of Tax Lien. Statutory interest on the tax liens continues to accrue until the entire liability is paid in full.

II. Records From The Barnstable Registry of Deeds

17. The following documents and information was obtained from the public records of the Barnstable Registry of Deeds (the "Registry").

18. **Exhibits K, L, M, N, O, and P:** MDOR requested and obtained certified copies of the following documents from the Registry, which are attached as exhibits hereto in chronological order:

- a. **Exhibit K:** The declaration of trust by Maurice B. Wyman and Michael P. Wyman creating the M & M Wyman Trust, Maurice B. Wyman and Michael B. Wyman, trustees, dated August 31, 1972, and recorded in the Registry on September 14, 1972, at Book 1720, Page 308, and shown as Document No. 428688 on Transfer Certificate of Title No. 94814 (the "Declaration of Trust").
- b. **Exhibit L:** Two quitclaim deeds conveying to Maurice B. Wyman and Michael B. Wyman, Trustees, title to two parcels of real estate (the "Bourne Property"):
 - i. **Ex. L-1:** Transfer Certificate of Title No. 94814 and Quitclaim deed, dated December 23, 1983, from William D. and Margaret C. Paul to Michael P. Wyman and Maurice B. Wyman, Trustees of M. & M. Wyman Trust, and

- ii. **Ex. L-2:** Quitclaim Deed from Burger King Corporation to Michael P. Wyman and Maurice B. Wyman, Trustees of M. & M. Wyman Trust, dated May 6, 1987, recorded in the Registry on May 11, 1987, at Book 5175, Page 26-27.
 - c. **Exhibit M:** First Amendment to M. & M. Wyman Trust, dated November 10, 1993, recorded in the Registry on December 8, 1993, at Book 8932 Page 263, and shown as Document No. 600913 on Transfer Certificate of Title No. 94814.
 - d. **Exhibit N:** Quitclaim Deed from Michael P. Wyman and Maurice B. Wyman, Trustees of M. & M. Wyman Trust, to Couto's Realty Investment Co., LLC, dated March 24, 2008, and recorded in the Registry on April 24, 2008, at Book 22855, Page 51, with Transfer Certificate of Title No. 185747, dated April 24, 2008.
 - e. **Exhibit O:** Mortgage from Couto's Realty Investment Co., LLC, to Sovereign Bank, dated April 22, 2008, and recorded in the Registry on April 24, 2008, at Book 22855, Page 55, and on Transfer Certificate of Title No. 185747 as Document No. 1088036.
19. No release of MDOR's notices of tax liens described in paragraphs 9 and 15 was recorded prior to the conveyance to Couto's Realty Investment Co., LLC, on April 24, 2008, and MDOR's records do not show that a release of those tax liens has ever been authorized or issued.
20. **Exhibit P:** The following pages, attached hereto as **Exhibit P**, are true and correct copies from the Registry's website at the URL address <http://www.barnstabledeeds.org>.
- a. The Registry's home page (Ex. P(1), one page). The Registry's Home Page shows a link identified as "Search Public Records." This link leads to:
 - b. The Registry's Public Access site (Ex. P(2-4), three pages). The Registry's Public access site shows the following two links:
 - i. One link, identified as "How Names are Indexed In the Computer," leads to a narrative description of how the Registry creates the index of names, title "Guide To How Names Are Indexed In The Computer" (Ex. P(5-7), three pages);
 - ii. The other link, identified as "Free Access," leads to the Registry's Free Public Access site (Ex. P(8), one page). The Registry's Free Public Access site shows a link identified as "Click here to Search Public Records." This link leads to:
 - iii. The Registry's Main Menu for access to public records (Ex. P(9), one page).

21. **Exhibits Q, R, S, T, U, and V:** The instructions on Ex. P(9), the Registry's Main Menu for access to public records, states, "Please click on the type of inquiry you want to perform."

An inquiry on "Recorded Land by Name" and "Land Court by Name" for "Maurice Wyman," "Michael Wyman," and "M & M Wyman Trust" leads to **Exhibits Q - V**, a complete list of documents indexed for each name as they appear on the Registry's website. Since the Bourne Property is located in the Town of Bourne, the documents identified on **Exhibits Q - V** that relate directly to the Bourne Property are identified in the column captioned "Town/Date Received" by the word "Bourn."

The documents identified on **Exhibits Q - V** that relate to all the real estate located in Barnstable County are identified in the column captioned "Document Desc/Document Type" by the words "All Real Estate."

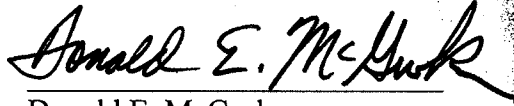
- a. **Exhibit Q:** Recorded Land, indexed under the name "Maurice Wyman."
- b. **Exhibit R:** Land Court, indexed under the name "Maurice Wyman."
- c. **Exhibit S:** Recorded Land, indexed under the name "Michael Wyman."
- d. **Exhibit T:** Land Court, indexed under the name "Michael Wyman."
- e. **Exhibit U:** Recorded Land, indexed under the name "M & M Wyman Trust."
- f. **Exhibit V:** Land Court, indexed under the name "M & M Wyman Trust."

22. MDOR's Notices of Tax Lien against Maurice (**Exhibit E**) are indexed on **Exhibit Q - Recorded Land**, under the name "Maurice Wyman." The Notices of Tax Lien are identified on **Exhibit Q** as relating to all real estate in Barnstable County, including the Bourne Property.

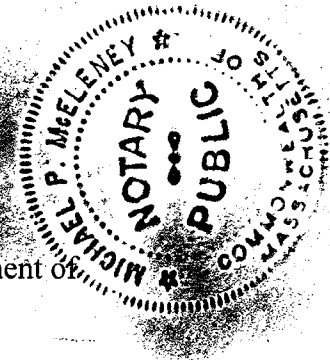
23. MDOR's Notices of Tax Lien against Michael (**Exhibit J**) are indexed on **Exhibit S - Recorded Land**, under the name "Michael Wyman." The Notices of Tax Lien are identified on **Exhibit S** as relating to all real estate in Barnstable County, including the Bourne Property.

Further your affiant sayeth naught.

Signed under the pains and penalties of perjury this 26th day of August, 2010.



Donald E. McGurk
Tax Supervisor, Massachusetts Department of
Revenue



Commonwealth of Massachusetts

Suffolk, SS

On this 26th day of August, 2010, before me, the undersigned notary public, personally appeared Donald E. McGurk, who proved to me through satisfactory identification, which was his Massachusetts driver's license, to be the person whose name is signed on the preceding document, and who swore and affirmed to me under oath and penalty of perjury that the contents of the document are truthful and accurate to the best of his knowledge and belief.

Michael P. McElaney

Michael P. McElaney
[Printed Name]

Notary Public, Commonwealth of Massachusetts

My Commission Expires December 23, 2016

EXHIBITS TO AFFIDAVIT OF DONALD E. McGURK**I. MDOR'S Tax Assessments and Tax Liens Against Maurice and Michael**

<u>Description of Exhibit</u>	<u>Exhibit No.</u>
MDOR's Bureau of Desk Audit records relating to Federal Change Assessment against Maurice for the years 1993 - 1999	A
1993-1995	A-1
1996-1998	A-2
1999	A-3
Notices of Intention to Assess Federal Change Assessment issued to Maurice for the years 1993 - 1999	B
1993-1995	B-1
1996-1998	B-2
1999	B-3
Notices of Federal Change Assessment issued to Maurice for the years 1993 - 1999	C
1993-1995	C-1
1996-1998	C-2
1999	C-3
MDOR's Masstax computer record of tax liabilities of Maurice as of November 13, 2009	D
Notices of Tax Liens against Maurice	E
MDOR's Bureau of Desk Audit records relating to Federal Change Assessment against Michael for the years 1993 - 1999	F
1993-1995	F-1
1996-1998	F-2
1999	F-3
Notices of Intention to Assess Federal Change Assessment issued to Michael for the years 1993 - 1999	G
1993-1995	G-1
1996-1998	G-2
1999	G-3
Notices of Federal Change Assessment issued to Michael for the years 1993 - 1999	H
1993-1995	H-1
1996-1998	H-2
1999	H-3
MDOR's Masstax computer record of tax liabilities of Michael as of November 13, 2009	I
Notices of tax liens against Michael	J

II. Records From The Barnstable Registry of Deeds

<u>Description of Exhibit</u>	<u>Exhibit No.</u>
Declaration of trust by Maurice B. Wyman and Michael B. Wyman creating the M & M Wyman Trust, Maurice B. Wyman and Michael B. Wyman, trustees, dated August 31, 1972, recorded on September 14, 1972, at book 1720 page 308.....	K
Deeds to Maurice Wyman and Michael Wyman, Trustees	L
Transfer Certificate of Title No. 94814 and Deed from William D. and Margaret C. Paul to Maurice Wyman and Michael Wyman, Trustees, recorded 12/23/83	L-1
Quitclaim Deed from Burger King Corporation to Michael P. Wyman and Maurice B. Wyman, Trustees of M. & M. Wyman Trust, dated May 6, 1987, recorded in Registry at Book 5175, Page 26-27.....	L-2
First Amendment to M. & M. Wyman Trust, dated November 10, 1993, recorded on December 8, 1993, at Book 8932 Page 263, and shown as Document No. 600913 on Transfer Certificate of Title No. 94814.	M
Quitclaim Deed to Couto's Realty Investment Co. II, LLC	N
Mortgage to Sovereign Bank.....	O
Printout of nine pages from the Registry's website.....	P
Printout of list of Recorded Land documents indexed under "Maurice Wyman".....	Q
Printout of list of Land Court documents indexed under "Maurice Wyman"	R
Printout of list of Recorded Land documents indexed under "Michael Wyman"	S
Printout of list of Land Court documents indexed under "Michael Wyman"	T
Printout of list of Recorded Land documents indexed under "M & M Wyman Trust"U	
Printout of list of Land Court documents indexed under "M & M Wyman Trust"	V